

## Test Scenario #5

Primary Taxpayer: **Test T. Thomas**

SSN: 400-00-**4218**

Spouse's Name: Clara Thomas

SSN: 400-00-4268

Filing Status: 4-Married, filing separate returns (MFS)

Family Size: 1

Tax Due – Direct Debit

Test Scenario #5 includes the following forms:

- Form 740
- Schedule A
- Form 2210-K
- Form 8879-K

Supporting forms:

- Form 1040

Special Instructions:

- MFS – spouse is itemizing; taxpayer must itemize even if it is less than the standard deduction
- Form 2210-K – calculation of underpayment penalty and interest rate of 6%
- Full payment is being made through direct debit
- Requested debit date is 4/15/13
- MFS – spouse's name and SSN placement (see below)

From KY Publication 4164:

If filing status 4 is selected, married filing separate returns, and the spouse SSN is unavailable, the spouse name should be placed in the Form 740 schema FS4SpouseName. However, if both spouse name and SSN are provided, place this information in the secondary filer portion of return header state.

740

42A740

Department of Revenue

KENTUCKY  
INDIVIDUAL INCOME TAX RETURN  
Full-Year Residents OnlyKentucky  
UNBROKEN SPIRIT  
2012

For calendar year or other taxable year beginning \_\_\_\_\_, 2012, and ending \_\_\_\_\_, 20\_\_\_\_.

<b>A. Spouse's Social Security Number</b>	<b>B. Your Social Security Number</b>
_____	_____
Name—Last, First, Middle Initial (Joint or combined return, give both names and initials.)	
Mailing Address (Number and Street including Apartment Number or P.O. Box)	
City, Town or Post Office	State ZIP Code

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## FILING STATUS (see instructions)

- 1 ☐ Single
- 2 ☐ Married, filing separately on this combined return. (If both had income.)
- 3 ☐ Married, filing joint return.
- 4 ☐ Married, filing separate returns. Enter spouse's Social Security number above and full name here. \_\_\_\_\_

## POLITICAL PARTY FUND

Designating \$2 will not change your refund or tax due.

- |                       |                              |                              |
|-----------------------|------------------------------|------------------------------|
|                       | <b>A. Spouse</b>             | <b>B. Yourself</b>           |
| <b>Democratic</b>     | (1) <input type="checkbox"/> | (4) <input type="checkbox"/> |
| <b>Republican</b>     | (2) <input type="checkbox"/> | (5) <input type="checkbox"/> |
| <b>No Designation</b> | (3) <input type="checkbox"/> | (6) <input type="checkbox"/> |

## INCOME/TAX

	<b>A. Spouse (Use if Filing Status 2 is checked.)</b>	<b>B. Yourself (or Joint)</b>
5 Enter amount from federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4. (If total of Columns A and B is \$30,657 or less, you may qualify for the Family Size Tax Credit. See instructions.)	00	00
6 Additions from Schedule M, line 8	00	00
7 Add lines 5 and 6	00	00
8 Subtractions from Schedule M, line 20	00	00
9 Subtract line 8 from line 7. This is your <b>Kentucky Adjusted Gross Income</b>	00	00
10 <b>Itemizers:</b> Enter itemized deductions from Kentucky Schedule A. <b>Nonitemizers:</b> Enter \$2,290 in Columns A and/or B	00	00
11 Subtract line 10 from line 9. This is your <b>Taxable Income</b>	00	00
12 Enter tax from Tax Table, Computation or Schedule J. Check if from Schedule J <input type="checkbox"/>	00	00
13 Enter tax from Form 4972-K <input type="checkbox"/> ; Schedule RC-R <input type="checkbox"/>	00	00
14 Add lines 12 and 13 and enter total here	00	00
15 Enter amounts from page 3, Section A, lines 22A and 22B	00	00
16 Subtract line 15 from line 14. If line 15 is larger than line 14, enter zero	00	00
17 Enter personal tax credit amounts from page 3, Section B, lines 4A and 4B	00	00
18 Subtract line 17 from line 16. If line 17 is larger than line 16, enter zero	00	00
19 Add tax amount(s) in Columns A and B, line 18 and enter here		00
20 Check the box that represents your total family size (see instructions before completing lines 20 and 21)		1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/>
21 Multiply line 19 by <b>Family Size Tax Credit</b> decimal amount ____ (____%) and enter here		00
22 Subtract line 21 from line 19		00
23 Enter the <b>Education Tuition Tax Credit</b> from Form 8863-K		00
24 Subtract line 23 from line 22		00
25 Enter <b>Child and Dependent Care Credit</b> from federal Form 2441, line 9 x 20% (.20)		00
26 <b>Income Tax Liability.</b> Subtract line 25 from line 24. If line 25 is larger than line 24, enter zero		00
27 Enter <b>KENTUCKY USE TAX</b> due on Internet, mail order, or other out-of-state purchases (see instructions)		00
28 Add lines 26 and 27. Enter here and on page 2, line 29		00

Attach Form W-2(s), Other Supporting Statement(s) and Payment Here—Staple to Top Page Only



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**REFUND/TAX PAYMENT SUMMARY**

29	Enter amount from page 1, line 28. This is your <b>Total Tax Liability</b> .....	• 29		00
30	(a) Enter <b>Kentucky income tax withheld</b> as shown on <b>attached</b> 2012 Form W-2(s) and other supporting statements .....	• 30(a)		00
	(b) Enter 2012 Kentucky estimated tax payments.....	• 30(b)		00
	(c) Enter 2012 refundable certified rehabilitation credit (KRS 141.382(1)(b)) .....	• 30(c)		00
	(d) Enter 2012 film industry tax credit (KRS 141.383) .....	• 30(d)		00
31	Add lines 30(a) through 30(d) .....	• 31		00
32	If line 31 is larger than line 29, enter <b>AMOUNT OVERPAID</b> (see instructions) .....	32		00
<i>Fund Contributions; See instructions.</i>				
33	<b>Nature and Wildlife Fund</b> ..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other .....	• 33		00
34	<b>Child Victims' Trust Fund</b> ..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other .....	• 34		00
35	<b>Veterans' Program Trust Fund</b> ..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other .....	• 35		00
36	<b>Breast Cancer Research/Education Trust Fund</b> ..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other .....	• 36		00
37	Add lines 33 through 36 .....	37		00
38	Amount of line 32 to be <b>CREDITED TO YOUR 2013 ESTIMATED TAX</b> .....	• 38		00
39	Subtract lines 37 and 38 from line 32. Amount to be <b>REFUNDED TO YOU</b> .....	REFUND • 39		00
40	If line 29 is larger than line 31, enter <b>ADDITIONAL TAX DUE</b> .....	• 40		00
41	(a) Estimated tax penalty and/or interest. <input type="checkbox"/> <b>Check if Form 2210-K attached</b> ...	41(a)		00
	(b) Interest .....	41(b)		00
	(c) Late payment penalty .....	41(c)		00
	(d) Late filing penalty.....	41(d)		00
42	Add lines 41(a) through 41(d). Enter here.....	• 42		00
43	Add lines 40 and 42 and enter here. This is the <b>AMOUNT YOU OWE</b> .....	OWE 43		00

- Make check payable to **Kentucky State Treasurer** or visit [www.revenue.ky.gov](http://www.revenue.ky.gov) for more options.
- Write your Social Security number and "KY Income Tax—2012" on the check.

OFFICIAL USE ONLY

PWR

**SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS**

	A. Spouse	B. Yourself
1 Enter nonrefundable limited liability entity credit (KRS 141.0401(2)) .....	1 00	1 00
2 Enter Kentucky small business investment credit .....	2 00	2 00
3 Enter skills training investment credit (attach copy(ies) of certification) .....	3 00	3 00
4 Enter nonrefundable certified rehabilitation credit (KRS 171.397(1)(a)) .....	4 00	4 00
5 Enter credit for tax paid to another state ( <b>attach copy of other state's return(s)</b> ) .....	5 00	5 00
6 Enter unemployment credit (attach Schedule UTC) .....	6 00	6 00
7 Enter recycling and/or composting equipment credit (attach Schedule RC) .....	7 00	7 00
8 Enter Kentucky investment fund credit (attach copy(ies) of certification) .....	8 00	8 00
9 Enter coal incentive credit.....	9 00	9 00
10 Enter qualified research facility credit (attach Schedule QR).....	10 00	10 00
11 Enter GED incentive credit (attach Form DAEL-31).....	11 00	11 00
12 Enter voluntary environmental remediation credit (attach Schedule VERB).....	12 00	12 00
13 Enter biodiesel and renewable diesel credit.....	13 00	13 00
14 Enter environmental stewardship credit.....	14 00	14 00
15 Enter clean coal incentive credit.....	15 00	15 00
16 Enter ethanol credit (attach Schedule ETH).....	16 00	16 00
17 Enter cellulosic ethanol credit (attach Schedule CELL) .....	17 00	17 00
18 Enter energy efficiency products credit (attach Form 5695-K) .....	18 00	18 00

Continue to page 3 to complete Section A



SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS (continued)		A. Spouse		B. Yourself	
19	Enter railroad maintenance and improvement credit (attach Schedule RR-1) .....	19	00	19	00
20	Enter Endow Kentucky credit (attach Schedule ENDOW) .....	20	00	20	00
21	Enter New Markets Development Program credit .....	21	00	21	00
22	Add lines 1 through 21, Columns A and B. <b>Enter here and on page 1, line 15</b> .	22	00	22	00

**SECTION B—PERSONAL TAX CREDITS**      **Check Regular**      **Check both if 65 or over**      **Check both if blind**

- 1 (a) Credits for yourself: ☐      ☐ ☐      ☐ ☐
- (b) Credits for spouse: ☐      ☐ ☐      ☐ ☐

1 Enter number of boxes checked on line 1 .....

**2 Dependents:**

2 Enter number of dependents who:

First name	Last name	Dependent's Social Security number	Dependent's relationship to you	Check if qualifying child for family size tax credit
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

- lived with you.....
- did not live with you (see instructions).....
- other dependents.....

**3 Add total number of credits claimed on lines 1 and 2.**

3 Enter total credits .....

*If married filing separately on a combined return (Filing Status 2), each taxpayer must claim his or her own credits from line 1, divide the credits on line 2, and enter the totals in Boxes 3A and 3B. All other filers enter the amount from line 3 in Box 3B* .....

Spouse      Yourself

**4 Multiply credits on line 3A by \$20 and enter on line 4A. Multiply credits on line 3B by \$20 and enter on line 4B. Enter here and on page 1, line 17, Columns A and B** .....

•3A	•3B
x \$20	x \$20
4A	4B

**SECTION C—FAMILY SIZE TAX CREDIT** (List the name and Social Security number of qualifying children that are not claimed as dependents in Section B.)

First name	Last name	Social Security number	First name	Last name	Social Security number

Attach a complete copy of federal Form 1040 if you received farm, business, or rental income or loss. If not required, check here. ☐

I, the undersigned, declare under penalties of perjury that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

Your Signature (If joint or combined return, both must sign.)      Spouse's Signature      Date Signed

(      )

Telephone Number (daytime)

Typed or Printed Name of Preparer Other than Taxpayer      I.D. Number of Preparer      Date

Firm Name      EIN      Date

Mail to:

**REFUNDS**

Kentucky Department of Revenue, Frankfort, KY 40618-0006.



**PAYMENTS**

Kentucky Department of Revenue, Frankfort, KY 40619-0008.

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**SCHEDULE A****Form 740**

42A740-A

Department of Revenue

**KENTUCKY ITEMIZED DEDUCTIONS**

➤ See instructions.

➤ Attach to Form 740.

**2012**

Enter name(s) as shown on Form 740, page 1.

Your Social Security Number

<b>Medical and Dental Expenses</b>	<b>Do not include expenses reimbursed or paid by others.</b>				
	1. Medical and dental expenses.....	1			
	2. Enter 7.5% (.075) of the amount from Form 740, line 9.....	2			
	3. <b>Total medical and dental.</b> Subtract line 2 from line 1. If zero or less, enter -0-.....		➤	3	00
<b>Taxes</b>  <i>Note: Sales and use taxes and new motor vehicle taxes are not deductible.</i>	4. Local income taxes (do not include state income tax).....	4			
	5. Real estate taxes.....	5			
	6. Personal property taxes.....	6			
	7. Other taxes (list) .....	7			
	8. <b>Total taxes.</b> Add lines 4 through 7. Enter here .....	➤	8		00
<b>Interest Expense</b>  <i>Note: Personal interest is not deductible.</i>	9. Home mortgage interest and points reported to you on federal Form 1098 .....	9			
	10. Home mortgage interest not reported to you on federal Form 1098 (if paid to an individual, show that person's name, identifying number and address) .....	10			
	<b>See instructions for lines 11 and 12.</b>				
	11. Points not reported to you on federal Form 1098 .....	11			
	12. Qualified mortgage insurance premiums .....	12			
	13. Investment interest (attach federal Form 4952 if required) .....	13			
	14. <b>Total interest.</b> Add lines 9 through 13. Enter here .....	➤	14		00
<b>Contributions</b>  <i>Note: For any contribution of \$250 or more, see instructions.</i>	15. Contributions by cash or check.....	15			
	16. Other than cash or check (attach federal Form 8283 if over \$500) .....	16			
	17. Artistic charitable contributions deduction (attach copy of appraisal) .....	17			
	18. Carryover from prior year.....	18			
	19. <b>Total contributions.</b> Add lines 15 through 18. Enter here .....		➤	19	00
<b>Casualty and Theft Losses</b>	20. Enter amount from attached federal Form 4684, Section A, line 16.....	20			
	21. Enter 10% (.10) of the amount from Form 740, line 9.....	21			
	22. <b>Total casualty or theft loss(es).</b> Subtract line 21 from line 20. If zero or less, enter -0- .....	➤	22		00
<b>Job Expenses and Most Other Miscellaneous Deductions</b>	23. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach Form 2106 or 2106-EZ if applicable) list .....	23			
	24. Tax preparation fees .....	24			
	25. Other (investment, safe deposit box, etc.) list .....	25			
	26. Add the amounts on lines 23, 24 and 25. Enter here .....	26			
	27. Enter 2% (.02) of the amount from Form 740, line 9 .....	27			
	28. <b>Total.</b> Subtract line 27 from line 26. If zero or less, enter -0-.....	➤	28		00
	29. Other (see instructions) .....	➤	29		00
<b>Total Itemized Deductions</b>	30. Add lines 3, 8, 14, 19, 22, 28 and 29. Enter here .....		➤	30	00

- ★ If single or married filing jointly, enter the total itemized deductions from line 30 on Form 740, line 10, column B.
- ★ All others go to page 2.



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**PART I—DIVIDING DEDUCTIONS BETWEEN SPOUSES**

Use this schedule if married filing separately on a combined return.

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1. Total itemized deductions from page 1, line 30..... \_\_\_\_\_
  2. Percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B) ..... \_\_\_\_\_ %
  3. Percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B) ..... \_\_\_\_\_ %
  4. Percent on line 2 times total deductions entered on line 1 (enter here and on Form 740, line 10, Column A)..... \_\_\_\_\_
  5. Percent on line 3 times total deductions entered on line 1 (enter here and on Form 740, line 10, Column B)..... \_\_\_\_\_
-



Commonwealth of Kentucky  
DEPARTMENT OF REVENUE

► Attach to Form 740 or 740-NP.

**UNDERPAYMENT OF ESTIMATED TAX  
BY INDIVIDUALS**

Enter name(s) as shown on page 1, Form 740 or 740-NP.

Your Social Security Number

**PART I—EXCEPTIONS AND EXCLUSIONS**

The penalty shall not apply if one of the following exceptions is met. If one or more of the following applies to you, check the appropriate box(es), complete any necessary blank(s) and check the "Form 2210-K attached" box on Form 740, line 41a (Form 740-NP, line 41a). **If none of the exceptions apply, go to Part II.**

Check applicable box(es).

1. ☐ The taxpayer died during the taxable year.
2. ☐ The declaration was not required until after September 1, 2012, and the taxpayer files a return and pays the full amount of the tax computed on the return on or before January 31, 2013.

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3. ☐ Two-thirds ( $\frac{2}{3}$ ) or more of the gross income was from farming; this return is being filed on or before March 1, 2013; **and** the total tax due is being paid in full. Fiscal year taxpayers must file a return and pay the tax due on or before the first day of the third month following the close of the tax year.

- a. Enter total gross income.....
- b. Multiply by  $\frac{2}{3}$  (.67) .....
- c. Enter gross income from farming.....

Line (c) must **equal or exceed** line (b) to qualify for the exception.

4. ☐ Prepaid tax **equals or exceeds** last year's income tax liability.

- a. Enter the liability from the 2011 return, Form 740 or Form 740-NP, page 1, line 26.....
- b. Enter amount from the 2012 Form 740, line 31 (Form 740-NP, page 2, line 31)\* .....

Line (b) must **equal or exceed** line (a) to claim the exception.

**PART II—FIGURING THE UNDERPAYMENT AND PENALTY** (Complete Part II only if the **additional** tax due exceeds \$500; otherwise, proceed to page 2, Part III.)

- |   |    |      |  |
|---|----|------|--|
| 1. a. Enter 2012 income tax liability from Form 740, line 26 (Form 740-NP, page 1, line 26) ..                                      | 1a |      |  |
| b. Enter credit for taxes paid to another state from Form 740, Section A, line 5 (Form 740-NP, Section A, line 5) .....             | 1b |      |  |
| c. Total (add lines 1a and 1b).....   | 1c |      |  |
| 2. Percentage of liability required to be prepaid is 70% .....  | 2  | x .7 |  |
| 3. Multiply line 1c by line 2.....  | 3  |      |  |
| 4. a. Enter the amount from Form 740, line 31 (Form 740-NP, page 2, line 31)*.....  | 4a |      |  |
| b. Enter credit for taxes paid to another state from Form 740, Section A, line 5 (Form 740-NP, Section A, line 5) .....             | 4b |      |  |
| c. Total (add lines 4a and 4b).....   | 4c |      |  |
| 5. Subtract line 4c from line 3 (If line 4c exceeds line 3, no penalty applies.).....   | 5  |      |  |
| 6. Penalty percentage is 10% .....  | 6  | x .1 |  |
| 7. Multiply line 5 by line 6. This is the amount of the penalty for underpayment of estimated tax (minimum penalty \$25) .....      | 7  |      |  |
| 8. Enter interest amount due from Form 2210-K, page 2, line 22 .....  | 8  |      |  |
| 9. Add lines 7 and 8. Enter here and on Form 740 or Form 740-NP, line 41(a). <b>Also check the "Form 2210-K attached" box</b> ..... | 9  |      |  |

**➡ To Avoid Underpayment Penalty in the Future, Obtain and File Form 740-ES.**

\*Do not include amounts prepaid with extension after the due date of the fourth declaration installment.



**NOTE:** Use this page to calculate interest amount due on underpaid or untimely required estimated payments. See instructions for list of exclusions.

**PART III—REQUIRED ANNUAL PAYMENT**

1. Enter 2012 income tax liability: (Form 740 or Form 740-NP, page 1, line 26) .....	1		
2. Enter 2012 income tax withheld and refundable credits: (Form 740 or Form 740-NP, page 2, line 30a, 30c and 30d) .....	2		
3. Enter 2012 nonresident withholding: (Form 740-NP, page 2, line 30e) .....	3		
4. Add lines 2 and 3. Enter total here .....	4		
5. Subtract line 4 from line 1. (If the result is \$500 or less, stop here. Do not compute this schedule.) .....	5		
6. Enter 2011 income tax liability: (2011 Form 740 or Form 740-NP, page 1, line 26) .....	6		
7. Required annual payment. Enter the smaller of line 1 or line 6.....	7		

**Note:** If line 4 is equal to or greater than line 7, stop here. You do not owe interest.

**PAYMENT DUE DATES**

	A 4-15-12	B 6-15-12	C 9-15-12	D 1-15-13
8. <b>Required Installments.</b> Enter 1/4 (.25) of line 7 in each column .....				
9. <b>Estimated tax paid and tax withheld.</b> For column A only, enter the amount from line 9 on line 13. If line 9 is equal to or greater than line 8 for all payment periods (columns A through D), stop here. You do not owe interest. Complete lines 10 through 17 of each column before going to the next column .....				
10. Enter amount, if any, from line 17 of previous column .....				
11. Add lines 9 and 10. Enter here .....				
12. Enter the amount from line 16 of previous column. ....				
13. Subtract line 12 from line 11. If zero or less, enter -0-. For column A only, enter the amount from line 9.....				
14. If the amount on line 13 is zero, subtract line 11 from line 12. Otherwise, enter zero .....				
15. <b>Underpayment.</b> If line 8 is equal to or greater than line 13, subtract line 13 from line 8. Otherwise, go to line 17 .....				
16. Add lines 14 and 15. Enter here. If line 8 is equal to or greater than line 13, then go to line 10 of the next column.....				
17. <b>Overpayment.</b> If line 13 is more than line 8, subtract line 8 from line 13, then go to line 10 of the next column.....				

**FIGURING THE INTEREST**

18. Interest calculation payment date .....	18	6-15-12	9-15-12	1-15-13	4-15-13
19. Number of days <b>from</b> the payment due date shown at the top of the column above line 8 <b>to</b> the date the amount on line 16 was paid, or the date shown for that column on line 18, whichever is earlier.....	19				
20. Annual Percentage Rate (APR).....	20	.06	.06	.06	.??
21. Underpayment Number of from line 16 X <u>days from line 19</u> X APR on line 20 365 .....	21				
22. <b>INTEREST DUE:</b> Add amounts on line 21 columns A through D. Enter the total here and on Form 2210-K, page 1, line 8.....	22				

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For the year Jan. 1–Dec. 31, 2011, or other tax year beginning

, 2011, ending

, 20

See separate instructions.

Your first name and initial

Last name

Your social security number

If a joint return, spouse's first name and initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

▲ Make sure the SSN(s) above and on line 6c are correct.

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).

**Presidential Election Campaign**Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. ☐ You ☐ Spouse

Foreign country name

Foreign province/county

Foreign postal code

**Filing Status**1 ☐ Single2 ☐ Married filing jointly (even if only one had income)3 ☐ Married filing separately. Enter spouse's SSN above and full name here. ▶4 ☐ Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶5 ☐ Qualifying widow(er) with dependent child

Check only one box.

**Exemptions**6a ☐ Yourself. If someone can claim you as a dependent, do not check box 6a . . . . .b ☐ Spouse . . . . .**c Dependents:**

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qualifying for child tax credit (see instructions)
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

If more than four dependents, see instructions and check here ▶ ☐

d Total number of exemptions claimed . . . . .

Boxes checked on 6a and 6b

No. of children on 6c who:

• lived with you  
• did not live with you due to divorce or separation (see instructions)

Dependents on 6c not entered above

Add numbers on lines above ▶

**Income**

7 Wages, salaries, tips, etc. Attach Form(s) W-2 . . . . .

8a **Taxable** interest. Attach Schedule B if required . . . . .b **Tax-exempt** interest. Do not include on line 8a . . . . .

8b

9a Ordinary dividends. Attach Schedule B if required . . . . .

b Qualified dividends . . . . .

9b

10 Taxable refunds, credits, or offsets of state and local income taxes . . . . .

11 Alimony received . . . . .

12 Business income or (loss). Attach Schedule C or C-EZ . . . . .

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ ☐

14 Other gains or (losses). Attach Form 4797 . . . . .

15a IRA distributions . . . . .

15a

b Taxable amount . . . . .

16a Pensions and annuities . . . . .

16a

b Taxable amount . . . . .

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

18 Farm income or (loss). Attach Schedule F . . . . .

19 Unemployment compensation . . . . .

20a Social security benefits . . . . .

20a

b Taxable amount . . . . .

21 Other income. List type and amount . . . . .

22 Combine the amounts in the far right column for lines 7 through 21. This is your **total income** ▶

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

**Adjusted Gross Income**

23 Educator expenses . . . . .

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ . . . . .

25 Health savings account deduction. Attach Form 8889 . . . . .

26 Moving expenses. Attach Form 3903 . . . . .

27 Deductible part of self-employment tax. Attach Schedule SE . . . . .

28 Self-employed SEP, SIMPLE, and qualified plans . . . . .

29 Self-employed health insurance deduction . . . . .

30 Penalty on early withdrawal of savings . . . . .

31a Alimony paid b Recipient's SSN ▶

32 IRA deduction . . . . .

33 Student loan interest deduction . . . . .

34 Tuition and fees. Attach Form 8917 . . . . .

35 Domestic production activities deduction. Attach Form 8903 . . . . .

36 Add lines 23 through 35 . . . . .

37 Subtract line 36 from line 22. This is your **adjusted gross income** ▶